UNITED
NATIONS

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Economic and Social Council

Distr.
GENERAL

E/C.10/AC.3/1993/1
8 January 1993

ORIGINAL: ENGLISH

COMMISSION ON TRANSNATIONAL CORPORATIONS
Intergovernmental Working Group of
Experts on International Standards
of Accounting and Reporting
Eleventh session
4-12 March 1993
Item 2 of the provisional agenda

ADOPTION OF THE AGENDA AND OTHER ORGANIZATIONAL MATTERS

Provisional agenda

1. Election of officers.

2. Adoption of the agenda and other organizational matters.

3. Accounting education and strengthening of the profession:

   (a) Comparative study of curricula for accountants and auditors in Africa, Asia, Europe, Latin America and North America, including pre-qualification and continuing education programmes in public and private institutions and examination and certification programmes;

   (b) Review of training programmes in Africa and Central and Eastern Europe;

   (c) Reports of international and regional organizations;

   (d) Relation between the status of auditors and the level of their education (vis-à-vis other professions).

4. Provisional agenda for the twelfth session of the Group.

5. Adoption of the report of the Group on its eleventh session.

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Annotations

1. Election of officers

The proceedings of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting are governed, mutatis mutandis, by the rules of procedure of the Economic and Social Council. Rule 18 thereof provides that the Bureau shall consist of five officers. The Intergovernmental Working Group may therefore wish to elect a Chairman, three Vice-Chairmen and a Rapporteur. Rule 19 prescribes that the Chairman and Vice-Chairmen shall hold office until their successors are elected. They shall be eligible for re-election.

2. Adoption of the agenda and other organizational matters

The provisional agenda and documentation for the eleventh session of the Group were approved by the Commission on Transnational Corporations at its eighteenth session.

The Group shall, in accordance with rule 13 of the rules of procedure of the Council, adopt the agenda for the session on the basis of the provisional agenda. The Group will also decide on the organization of its work for the session.

3. Accounting education and strengthening of the profession

(a) Comparative study of curricula for accountants and auditors in Africa, Asia, Europe, Latin America and North America, including pre-qualification and continuing education programmes in public and private institutions and examination and certification programmes

Documentation

Reports of the Secretary-General: global review of the state of accounting and auditing, education and training (E/C.10/AC.3/1993/2); responsibilities of the accounting profession and direction of accounting and auditing education (E/C.10/AC.3/1993/3); regional review of accounting and auditing education and training in Africa (E/C.10/AC.3/1993/4); regional review of accounting and auditing education and training in Asia and Latin America (E/C.10/AC.3/1993/5); regional review of accounting and auditing education and training in Europe and North America (E/C.10/AC.3/1993/6)

(b) Review of training programmes in Africa and Central and Eastern Europe

Documentation

Reports of the Secretary-General: regional reviews of accounting and auditing education and training in Africa (E/C.10/AC.3/1993/4) and Central and Eastern Europe (E/C.10/AC.3/1993/6)

(c) Reports of international and regional organizations

Documentation

Reports of the Secretary-General: professional review of accounting and auditing education and training: International Federation of Accountants (E/C.10/AC.3/1993/7); professional review of accounting and auditing education and training: European Federation of Accountants (E/C.10/AC.3/1993/8); professional review of accounting and auditing education and training: European Institute for Advanced Studies in Management (E/C.10/AC.3/1993/9)

(d) Relation between the status of auditors and the level of their education (vis-à-vis other professions)

Documentation

Report of the Secretary-General: global review of the state of accounting and auditing education and training (E/C.10/AC.3/1993/2)

4. Provisional agenda for the twelfth session of the Group

The provisional agenda for the twelfth session of the Group was approved by the Commission on Transnational Corporations at its eighteenth session.

5. Adoption of the report of the Group on its eleventh session

The Group will report to the Commission on Transnational Corporations at its nineteenth session.